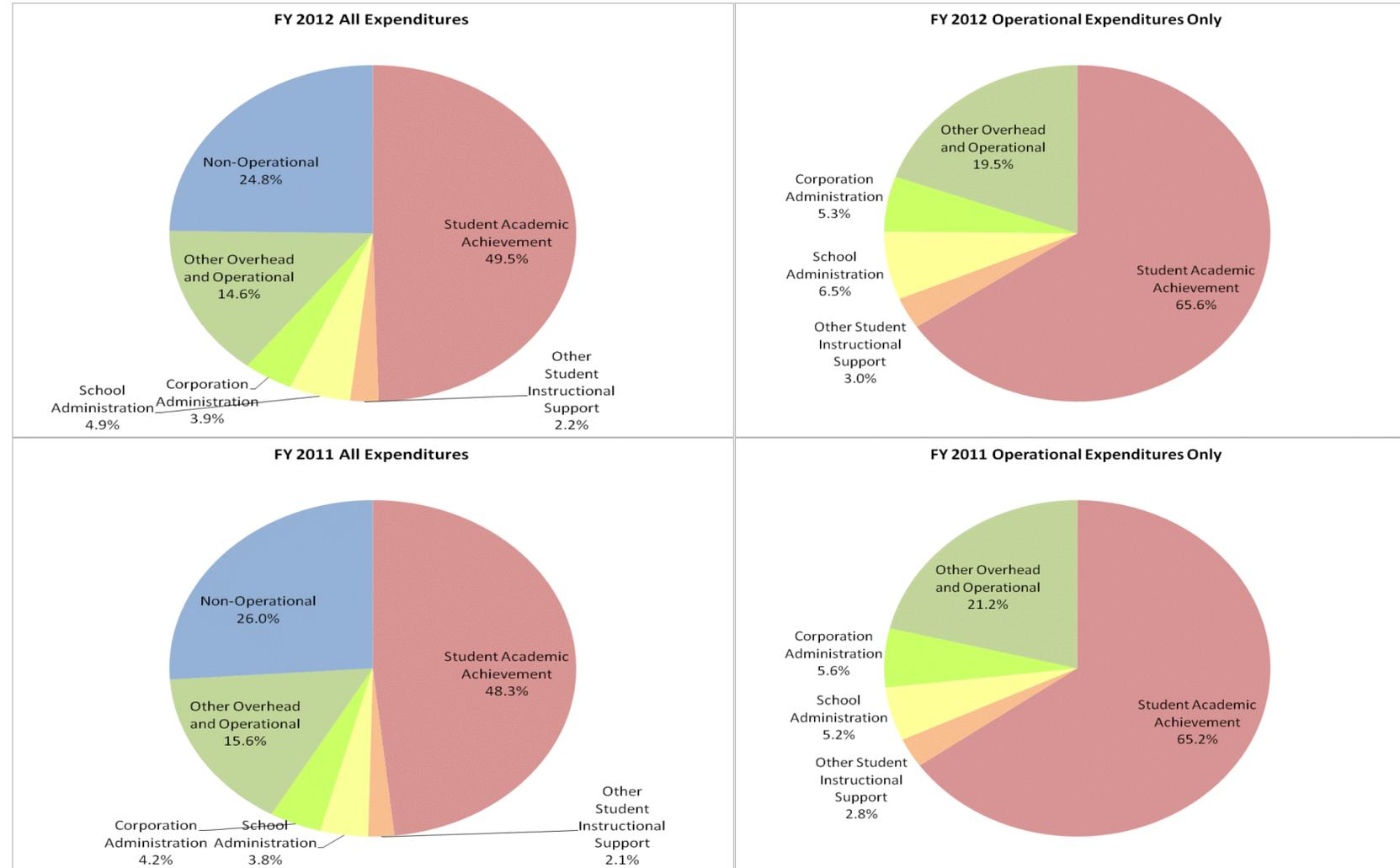


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Lafayette Com School Corp (7875)

West Lafayette Com School Corp (7875)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$11,331,178	49.1%	\$11,862,838	47.5%	\$11,381,900	48.3%	\$12,870,006	49.5%
Student Instructional Support	\$1,343,904	5.8%	\$1,444,617	5.8%	\$1,385,519	5.9%	\$1,850,949	7.1%
Overhead and Operational	\$4,359,591	18.9%	\$5,280,693	21.2%	\$4,660,462	19.8%	\$4,822,318	18.6%
Nonoperational	\$6,055,673	26.2%	\$6,368,374	25.5%	\$6,138,615	26.0%	\$6,432,577	24.8%
Grand Total	\$23,090,346		\$24,956,521		\$23,566,495		\$25,975,849	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	54.9%	53.3%	54.2%	56.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Lafayette Com School Corp (7875)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$669	\$132,810	\$226,144		> 500%	70%
	11100 Regular Programs; Elementary	\$3,448,196	\$4,518,057	\$4,205,053	\$4,721,932	37%	5%	12%
	11200 Regular Programs; Middle/Junior High	\$1,077,802	\$948,517	\$1,031,796	\$1,136,296	5%	20%	10%
	11300 Regular Programs; High School	\$2,515,554	\$3,422,951	\$2,657,031	\$2,591,837	3%	-24%	-2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$79,210	\$0	\$0	\$278,486	252%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$392,797			
	11450 Vocational Education; Consumer and Homemaking	\$0	\$0	\$0	\$42,789			
	12110 Gifted And Talented; Gifted and Talented	\$0	\$10,650	\$0	\$9,988		-6%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$560,694	\$590,144			5%
	12210 Mental Disabilities; Mild Mental Disabilities	\$404,107	\$653,434	\$647,165	\$570,343	41%	-13%	-12%
	12510 Culturally Different; Communication Disorders	\$54	\$0	\$0	\$0	-100%		
	12520 Culturally Different; Compensatory	\$198	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$7,939	\$14,467	\$8,107	\$0	-100%	-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$9,557	\$9,606	\$2,233	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$18,566	\$23,144	\$3,689	\$27,472	48%	19%	> 500%
	15100 Enrichment Programs; Non-Credit	\$6,037	\$1,443	\$2,593	\$497	-92%	-66%	-81%
	16100 Remediation Testing	\$53,472	\$71,779	\$44,094	\$18,034	-66%	-75%	-59%
	16200 Preventive Remediation	\$0	\$0	\$146,565	\$71,390			-51%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$15,399	\$16,437	\$21,238	\$21,274	38%	29%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$392,248	\$468,380	\$3,846	\$0	-100%	-100%	-100%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$0	\$0	\$313,146	\$323,223			3%
	22110 Improvement of Instruction; Service Area Direction	\$53,386	\$50,604	\$82,570	\$123,652	132%	144%	50%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$111,328	\$126,351	\$123,910	\$104,404	-6%	-17%	-16%
	22130 Improvement of Instruction; Instructional Staff Training	\$83,701	\$240,163	\$241,431	\$149,314	78%	-38%	-38%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$12,537	\$2,374			-81%
	22210 Library/Media Services; Service Area Direction	\$83,130	\$699	\$0	\$0	-100%	-100%	
	22220 Library/Media Services; School Library	\$192,193	\$332,323	\$269,394	\$342,279	78%	3%	27%
	22230 Library/Media Services; Audiovisual	\$149,367	\$86,895	\$57,986	\$58,429	-61%	-33%	1%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$59,999	\$41,582	\$22,251	\$0	-100%	-100%	-100%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$51,348	\$93,641	\$66,254		29%	-29%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$82,038	\$85,222	\$90,107		10%	6%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$1,200	\$750	\$0		-100%	-100%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$20,532	\$15,659	\$13,340		-35%	-15%
	22360 Instruction, Related Technology; Network Support	\$208,562	\$266,011	\$283,110	\$434,621	108%	63%	54%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$43,153	\$3,128	\$19,794		-54%	> 500%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$7,000			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$242,177	\$360,404	\$310,252	\$435,794	80%	21%	40%
	26497 2007 Account Code - Teachers Retirement Fund	\$384,537	\$0	\$0	\$0			
Student Academic Achievement Total		\$9,596,719	\$11,862,838	\$11,381,900	\$12,870,006	34%	8%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$1,223	\$0			-100%
	21120 Attendance and Social Work Services; Attendance Services	\$600	\$0	\$0	\$0	-100%		
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$0	\$70,291			
	21220 Guidance Services; Counseling Services	\$287,900	\$388,920	\$361,848	\$359,315	25%	-8%	-1%
	21240 Guidance Services; Information Services	\$23,988	\$792	\$0	\$356	-99%	-55%	
	21340 Health Services; Nurse Services	\$89,493	\$123,375	\$126,021	\$154,069	72%	25%	22%
	24100 Office of The Principal	\$730,323	\$930,584	\$895,726	\$1,266,892	73%	36%	41%
	24900 Other Support Services, School Administration	\$0	\$946	\$700	\$26		-97%	-96%
Student Instructional Support Total		\$1,132,305	\$1,444,617	\$1,385,519	\$1,850,949	63%	28%	34%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$18,495	\$0	\$19,562	\$44,330	140%		127%
	23120 Board of Education; Service Area Assistants	\$103,368	\$11,556	\$21,367	\$0	-100%	-100%	-100%
	23150 Board of Education; Legal Services	\$74,979	\$71,010	\$32,355	\$58,299	-22%	-18%	80%
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$0	\$37,620			
	23190 Board of Education; Other Governing Body Services	\$7,500	\$0	\$0	\$0	-100%		
	23210 Executive Administration; Office of The Superintendent	\$214,462	\$398,876	\$375,802	\$417,832	95%	5%	11%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Lafayette Com School Corp (7875)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23290 Executive Administration; Other Executive Administration Services	\$2,167	\$24,779	\$32,121	\$25,362	> 500%	2%	-21%
	25110 Fiscal Services; Office of The Business Manager	\$198,061	\$179,991	\$128,466	\$242,486	22%	35%	89%
	25120 Fiscal Services; Service Area Direction	\$3,900	\$0	\$0	\$0	-100%		
	25140 Fiscal Services; Receiving and Disbursing Funds	\$699	\$0	\$0	\$0	-100%		
	25160 Fiscal Services; Financial Accounting	\$4,623	\$4,100	\$11,684	\$3,900	-16%	-5%	-67%
	25191 Other Fiscal Services; Refund of Revenue	\$9,978	\$385	\$33,779	\$0	-100%	-100%	-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$6,257			
	25199 Other Fiscal Services; Other	\$0	\$144,104	\$131,244	\$0		-100%	-100%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$54,297	\$56,293	\$59,532		10%	6%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$17,547	\$22,672	\$27,936	\$10,099	-42%	-55%	-64%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$1,734	\$718	\$0		-100%	-100%
	25300 Printing, Publishing, and Duplicating Services	\$0	\$48	\$128	\$0		-100%	-100%
	25400 Planning, Research, Development and Evaluation	\$8,386	\$10,951	\$10,241	\$4,712	-44%	-57%	-54%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$59,064	\$81,046			37%
	25750 Personnel Services; Health Services	\$90	\$0	\$0	\$0	-100%		
	25790 Personnel Services; Other Professional Services	\$0	\$8,005	\$8,389	\$1,091		-86%	-87%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$31,294	\$32,652			4%
	25910 Judgments	\$0	\$7,918	\$0	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$17,472	\$27,248	\$321,025	\$651,783	> 500%	> 500%	103%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,414,093	\$1,417,589	\$1,500,235	\$1,247,108	-12%	-12%	-17%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$85,833	\$98,215	\$60,632	\$56,061	-35%	-43%	-8%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$685,577	\$1,367,319	\$116,426	\$68,270	-90%	-95%	-41%
	26499 2007 Account Code - Other	\$79,465	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$73,225	\$16,113	\$17,200	\$24,233	-67%	50%	41%
	26600 Operation and Maintenance of Plant Services; Security Services	\$76,583	\$66,247	\$44,247	\$50,266	-34%	-24%	14%
	26700 Operation and Maintenance of Plant Services; Insurance	\$113,307	\$107,633	\$98,276	\$136,706	21%	27%	39%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$7,406	\$22,217	\$1,733	\$1,218	-84%	-95%	-30%
	27010 Student Transportation; Service Area Direction	\$15,509	\$2,068	\$0	\$185	-99%	-91%	
	27100 Student Transportation; Vehicle Operation	\$137,563	\$22,788	\$183,290	\$141,975	3%	-36%	-23%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$14,395	\$48,804	\$64,078	\$101,182	> 500%	107%	58%
	27400 Student Transportation; Purchase of School Buses	\$118,100	\$108,262	\$120,072	\$91,822	-22%	-15%	-24%
	27500 Student Transportation; Insurance on Buses	\$11,922	\$5,870	\$6,176	\$14,593	22%	149%	136%
	27700 Student Transportation; Contracted Transportation Services	\$249,021	\$303,612	\$457,815	\$364,123	46%	20%	-20%
	27900 Student Transportation; Other Student Transportation Services	\$54,626	\$3,110	\$24,446	\$50,850	-7%	> 500%	108%
	31100 Food Services Operations; Service Area Direction	\$45,640	\$41,111	\$0	\$0	-100%	-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$148,502	\$221,544	\$287,563	\$358,493	141%	62%	25%
	31400 Food Services Operations; Food Purchases	\$132,426	\$212,243	\$351,360	\$396,293	199%	87%	13%
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$15	\$0	\$0		-100%	
	31900 Other Food Services	\$28,217	\$48,262	\$25,446	\$41,940	49%	-13%	65%
Overhead and Operational Total		\$4,173,136	\$5,280,693	\$4,660,462	\$4,822,318	16%	-9%	3%
Nonoperational								
	33200 Community Recreation	\$0	\$0	\$2,144	\$0			-100%
	33400 Athletic Coaches	\$271,867	\$312,105	\$265,774	\$322,712	19%	3%	21%
	33990 Other Community Services; Other	\$3,304	\$3,074	\$27,672	\$86,775	> 500%	> 500%	214%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$30,510	\$28,901	\$61,507	\$42,429	39%	47%	-31%
	43000 Facilities Acquisition and Construction; Professional Services	\$103,695	\$532,167	\$425,057	\$321,799	210%	-40%	-24%
	45100 Building Acquisition, Construction and Improvements	\$1,721,851	\$1,472,254	\$911,446	\$906,278	-47%	-38%	-1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$19,571	\$5,297	\$82,890	\$57,901	196%	> 500%	-30%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$88,455	\$1,005	\$596		-99%	-41%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$128,023	\$283,449			121%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$735,053	\$394,899	\$438,185	\$263,226	-64%	-33%	-40%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$78,893	\$10,567	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$88,400	\$88,400	\$350,000	\$1,029,000	> 500%	> 500%	194%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$9,051	\$0	\$0		-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$181,589	\$477,101	\$90,287		-50%	-81%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$75,808	\$355,614	\$31,183	\$40,577	-46%	-89%	30%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,888,500	\$2,886,000	\$2,442,500	\$2,053,231	-29%	-29%	-16%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$442,500	\$833,769			88%
	54200 Common School Fund; Principal	\$0	\$0	\$47,498	\$91,523			93%
	54250 Common School Fund; Interest	\$0	\$0	\$931	\$8,226			> 500%
	59100 Other Debt Services Obligations; Registrars Fee	\$1,500	\$0	\$3,200	\$800	-47%		-75%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Lafayette Com School Corp (7875)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Nonoperational Total		\$6,018,950	\$6,368,374	\$6,138,615	\$6,432,577	7%	1%	5%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$132,480	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$757,006	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$4,560	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,071,927	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$4,940	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$198,322	\$0	\$0	\$0			
Prorated By Fund Total		\$2,169,236	\$0	\$0	\$0			